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ATTS NEWSLETTER
Number 159

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Editorial Comments

The events of the last week have caused me to reflect more about my final editorial subject matter. We have once again been reminded at how terrible life can suddenly become and how fragile our own mortality is. My thoughts and prayers go out to all those families that are affected by the horrible events of Friday December 14, 2012 in Newtown CT. As the father to six children I am reminded every day about the struggles that exist for our society and children to grow up within its constantly changing ideals and morals. When I was young and going to high school in a rural community we had gun racks in our pick-ups with guns in the racks. When we needed to settle a dispute it was always with fists or words, never a thought to pick up a gun. My moral fiber was only temped by the occasional magazine that I might stumble across in my dad's hiding places.

Perhaps we are just more acutely aware of these events with the ratings grabbing sensationalized news reports, social media frenzy and the real-time communication of the Internet. The lines have become so blurred that I struggle to adapt to them myself. Some of my children are grown and gone, while others are still in their pre-teen years. It is for them that I regroup and take stock of just how fragile life is. It is imperative that we share our wisdom with all generations because we have no idea when our time may come. We are all a culmination of our sum total of life experiences, both good and bad. I would not be the person that I am today without every one of those life experiences.

I have always been blessed with the ability to communicate well with my fellow humans and it is through this communication, coupled with my desire to teach that I have felt compelled to take on opportunities now and in the past. Becoming the Editor for the American Tax Token Society is one of those callings. After nearly 10 years of spreading the word through the newsletter I am now ready to see what the next chapter brings. I know I will be able to contribute articles and other materials for the foreseeable future of the newsletter. That has never been the question; it is my sincere hope that those contributions will be much more impassioned than simply a process of going through the motions of writing.

You will find just one such article later in the newsletter. I really enjoyed writing the article and it has a much stronger flavor than simple facts and observations. While I do understand that scientific exploration and record keeping is a necessary evil, it is my hope to do a little story telling along the way. This is a great and interesting hobby that we have and there are many stories to tell. Some may not be as interesting as others, but all have one underlying theme, the love of our hobby. Without this love the ATTS would not exist and we must remember the pioneers of our hobby, many of whom we have already lost to the sands of time. The pioneers include; Emil DiBella, George MaGee, Jr., Merlin Malehorn, Jerry Schimmel, Tim Davenport, and Monte Dean. Our very existence, both as an organization and as an individual is dependent upon others, some we know and others we may never know, but we all certainly have the ability to read about them through our newsletters and the stories that we share.

I have been blessed, although at times I was not certain that it was a blessing, to continue this journey as your editor through many years of discovery and sometimes frustration. I feel

overwhelmingly happy to turn a healthy organization over to our new Editor Mike Strub. In his capable hands I have no doubt we will continue to flourish. All of this success was not possible by myself, nor would I want to take the credit. The nearly continuous contributions from Ralph Harnishfeger, James Bird, Billy Hatch, Gene Wood, Loran Fraiser, Lawrence LeBel, Jim Calvert, John Ostendorf and many others that I have failed to mention are what have kept the society alive. It is the continued support of these types of individuals that will help to shape the as yet unwritten chapters as we move towards 50 years as an organization. I can't wait to see what the next 10 years brings to the table. I must take the advice that John gave to me in his letter from the President and go back through all of those issues of the newsletter and re-read many of those articles. I am embarrassed to say that many of them I did not read for retention I read them for editing purposes.

I will enjoy the next few months looking back through the past 10 years of ATTS Newsletters and reflecting upon what now seems like such a blur. I can scarcely believe that it was almost 10 years ago that I began this odyssey. Who knows, maybe I will find a few tax token niches to expand upon with my re-exploration of the hobby. Best of all I will finally have time to rework the club website for the first time in nearly 5 years. We have lots of kinks to work out, but by chipping away at it I would expect it to come into focus within the next year. I have had an offer from Loran Frasier to assist with its development. I will solicit assistance from others from time to time in hopes of making a truly functional site to attract a whole new group of members. Who knows what lies beyond the website development; it may be time to start building displays for shows again.

As my tenure comes to a close it is also time to send in dues for another year. Please make a note to send those in after the holidays. Please look at your label to see if you are paid through 2013. If your label has 2012 then you owe dues for the coming year. I will attempt to highlight all of those labels with memberships expiring this year. Please send those funds directly to Jim Calvert at his address shown on the back of this newsletter.

Please send all future correspondence with the editor to:

E-mail: promethium@aol.com

Postal Mail: Mike Strub, 3630 Brookdale Lane, Waterford, MI 48328-3516

If you feel the desire to drop me a note please feel free to do so at any time. I would love to hear stories and even help by putting your words into a future newsletter article. I can be reached either through e-mail or at the P.O. Box listed on the back of this newsletter. Best wishes to all of my friends and acquaintances it has been a truly awesome experience. Enjoy the holidays with your families and I hope that you have a great and prosperous new year.

Sincerely, Robert W. Frye, editor (L-521)

ATTS Mail Bag

Compiled from E-mail and Yahoo STT Discussion Group

I found a Washington tax token and wanted to know if it has any value or if I should just get rid of it?? I've never seen them before. Genny.

There are seven different sales tax tokens issued by Washington State plus many varieties of these. These were issued in the millions and most can be had for under $1.00. There are also over 100 issued by local stores and communities as a stop gap and many of these can be of a fair value. With the exception of a commemorative one, they were in use between 1935 and 1951 and are a neat part of history. Hope this helps. I need more description for better idea of value. We have a web site which will give a little better description at www.taxtoken.org Jim

I have a Kansas 2 tax token. I read your page, but I still don't understand or know what it is worth. It's aluminum I got it at a yard sale for 10cents, was it a good buy? Sabrina

It sounds like you got a good buy; you most probably have a state issue token that is cataloged as an S-2. They are fairly common, and ten cents is certainly a decent value for the conversation piece that it is. Most antique stores will sell them for about a dollar. These were minted between 1937 and 1939 most likely by Osborne Register Company or the Kansas Industrial Reformatory. The total mintage is unknown. I hope this information helps. Bob

Have you ever seen a sales tax receipt for one mill cardboard issued by Grand Rapids Milk Dealers? R. Stone

The tokens that you are referring to are listed in the M&D Sales Tax Token History and Catalog as an L1. This means that they are a local issue for Grand Rapids in Michigan. There is generally only the one token known, but there are three distinct varieties of this token. Each of these varieties are very subtly different. The value for them and the rarity of them are all about the same. They are listed as a rarity 3 in the catalog which means that 501-2000 are known to exist. I would say that the numbers are at the upper limit rather than the lower limit of this range. These are worth $3 to $4 each if sold as singles or small groups. Of course value can vary depending on the market and timing of the sale. If you should have any other questions please do not hesitate to ask. Bob

I met a guy the claims that California had tax coins, I don't think so, maybe a city, county or maybe a store had change coins. Any thoughts? Gary

Gary, you are correct that no original issue "coins" were minted to the best of my knowledge; however there is an individual who probably can answer that question more accurately than I might. We are currently making major strides in the discovery of previously unknown tokens. The Internet age has helped us to discover many pieces that were being held by folks who simply didn't know who to ask about them. I will do more research and get back to you. The only items listed in the M&D Sales Tax Token History and Catalog does not list any coin tokens, there are many pieces of scrip or paper tokens that were issued mostly by private stores and regional sections of national chains. Jerry Schimmel issued personal tokens to commemorate and/or advertise in the 1970's; these were not functional sales tax tokens and are listed in the miscellaneous section of the Catalog. I will get back to you as quickly as possible with the latest knowledge bank information. Bob

Dear Sir, I found this tax token, it is in excellent condition. Do you have an idea of its value? Thank You, Marty Musial

The token that you sent a picture of is cataloged as R3 under the miscellaneous section of the M&D Sales Tax Token history and catalog. It is 26.5mm and made of brass. The example that you sent the pictures of is between very fine and extra fine condition. Generally I would expect the token to have a value between $25 and $35 depending on the market place. It is listed as a rarity 6 in the catalog with 21 to 50 known; it is actually slightly less rare than that but still a great find. Please let me know if you should have any additional questions. Bob

My name is Cathy - my family is in the process of selling my parent's house - today at a garage sale we found out that we have quite a few Louisiana Sales Tax Tokens. Could you tell me how I might determine if they are worth anything other than for sentimental value? We didn't even know what they were until one of the "customers" told us about them. My mother's god parents had a store in Gross Tate, Louisiana during the depression so we figure that is where these came from. Any information you can give me would be greatly appreciated. Thank you for your time.

Cathy, you have a nice find, you probably have an original group of tokens that was collected at the time of their use. This is getting more and more difficult to find. The value in the group is for the purpose of studying what types and quantities of tokens are present in the group. This will help organizations such as ours to determine more of the history and survival of these pieces of our countries history. Generally the tokens are not terribly valuable each and the higher the quantity of tokens the less valuable they become each, simply because there are not a great deal of collectors out there for these tokens. Most of tokens will have a value of between 3 and 15 cents each in quantity, also depending upon their condition. If you could send me more information about how many you have or better yet photos I can help you to make a better determination. I look forward to your reply. Bob

A few years ago I found a Tax Token Scrip from the State of Washington; it is 1/5 of a cent. On the bottom the ticket (CH. 180. LAWS 1935 series B). It says Tax on Purchase of 10 cents or less. The ticket itself is cardboard and is in perfect condition. The background has pictures of pennies in green, and the lettering on the ticket is bold black. It also says, this scrip will be redeemed in cash by the tax commission upon presentation either prior to or within sixty days after public notice of call for redemption of this series. I have asked so many different people and even contacted a museum and nobody could tell me what it was worth. Any info you can provide would be greatly appreciated. Yvonne

Yvonne, the token you have asked about is listed in the M&D Sales Tax Token History and Catalog as Washington state issue S2. This is a 51x27mm blue security stock cardboard token with state seals printed as the security pattern. They were printed in 1935 by Farwest Lithograph and Printing Company out of Seattle Washington and four other unknown lithograph companies. There were at least 7,000,000 printed. They are listed as a Rarity 3 in the catalog. This means that 501-2000 of them are thought to have survived. I would tend to believe that the survival rate is on the higher end of the rarity. Generally these tokens sell for between $3 and $5 each depending on the timing and location of the sale. I hope this helps. Bob

Financial Report

September 1, 2012 – November 30, 2012

Checking Account

Balance 09/01/12	**$ 2300.90**		
Expenses (09/01-09/30)	$ 474.50	**Balance 11/01/12**	**$ 1699.73**
Income (09/01-09/30)	$ 14.00	Expenses (11/01-11/30)	$ 0.00
		Income (11/01-11/30)	$ 0.00
Balance 10/01/12	**$ 1840.40**		
Expenses (10/01-10/31)	$ 139.92	**Closing Balance 11/30/12**	**$ 1699.73**
Income (10/01-10/31)	$ 0.00		

Savings Account

Balance 09/01/12 $3294.38 + $0.25 Interest Paid = Balance 11/30/12 $3294.63

The balance covers the cost of postage that will be used into the future. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement was made.

DONATIONS: All the donations are appreciated very much and help keep us from needing to raise the dues. Life members, it is okay if you wish to make a donation.

Organizational Report

September 01, 2012 — November 30, 2012

New: None **Drops: None**

Lost: Daniel Lillard, L-580 (2004) **Reinstatements: None**

MEMBERSHIP (November 30) 96 paid + 6 Donated Copies

A Letter From Our President

Dear fellow sales tax token collectors,

I hope this letter finds you all well. It is with a heavy heart that I write this letter; the last with Bob as our editor. Bob has been our editor for over nine years and has done a terrific job. The newsletter is top notch.

Bob has been a friend for a dozen years or so. I still remember fondly the days that a few of us "sales tax token nerds" would get together on an online chat on Friday nights. Monte, Bob, and I were regulars and had a few others join us here and there. Those chats led us to run for office in the ATTS. Bob was elected editor and he took the ball and ran with it. The newsletter was immediately improved and the ATTS was off its death's bed.

The editor's position is the most important position in our organization. The newsletter is what keeps us together and the editor is expected to put together a quality newsletter, even when he lacks material from the membership.

Nine years is a long time to ask anyone to carry this organization on his back. Bob is understandably tired and thankfully Mike Strub has stepped up to keep this organization moving forward. I'm confident that Mike will do a great job. Please help Mike by submitting an article. As Bob can attest, the toughest part of being our editor is trying to publish a newsletter without any material.

Bob, please take a little time to re-read the newsletters you have published - 38 by my count. I hope you read them and feel a sense of pride in your accomplishment. No, it wasn't always easy, but the final product was worth the struggle. I also hope that while you read these newsletters, you think back fondly of those days chatting among "the evil three" (private joke).

Bob, I hope you enjoy your retirement from editing the newsletter. Just don't enjoy it too long as I hope to put you back to work on our website! Job well done! John

Gratuitous Filler (Editors Favorite Counter Stamp)

Please Get A Pen And An Envelope Now

Write the following address on that envelope:
Robert W. Frye, P.O. Box 14514, Lenexa, Kansas 66285

This is the last issue that Bob will be editing, and with his passage from that position, an era will close and a new one begins with Mike at the helm. If you have an idea as to the amount of work required in editing and publishing our newsletter, as Bob has done for these last 38 issues, then PLEASE, take a moment to write Bob a short note, drop it in the envelope, and mail it off to him, in thanks for those hundreds of hours he has devoted to insuring we have something worth reading in all those many issues. Just a short list of what I can recall that Bob has accomplished in these years as editor includes:

1. Bob began editing the ATTSN with issue #122, July-Sept., 2003.
2. Bob's last issue as editor (this one), ATTSN #159, Oct-Dec., 2012, gives him a total of 38 issues as our editor. In our 41 year history, only Merlin K. Malehorn edited more issues.
3. Bob presented the greatest number of pages in those 38 newsletter issues. He published more pages than *any* previous editor.
4. Bob won the ANA People's Choice Award at the 2005 National Money Show in Kansas City for his exhibit in the economics division titled "Quasinumia – Sales Tax Tokens; An Economic Solution". In my own opinion, this is the single greatest award any numismatist or exonumist can achieve, and it was amazing that 'sales tax tokens' could be presented well enough to capture that award.
5. Bob produced an exclusive set of elongated for that same ANA meeting using his limited access to the elongating machine to produce sales tax tokens in elongated form for that event.
6. Bob has donated all of the Missouri Milk Caps for the last 3 years for our membership tokens.
7. Bob brought forward the first color printing for our newsletters, which has greatly increased its professional presentation as well as providing us with clearer information where color is needed.
8. Bob created and maintained the website - www.taxtoken.org – having registered and paid for its annual hosting fees since its inception almost 10 years ago.
9. Bob also instituted a group page on Facebook for us recently, where we can quickly connect with others when we wish to ask or answer questions, or just converse on our favorite subjects.
10. Bob is also a life member of our society.
11. Bob has also written some great articles for the newsletter, my personal favorite being in Issue #129 on the Washington S2 and S3 printing plate study.

Additionally, Bob has been at the forefront of necessary and innovative changes such as the reintroduction of advertising for our Newsletter. He has answered hundreds of inquiries by potential members and introduced new members into our fold. Bob has spent untold hours answering questions both from members and non-members alike. In short, much of the reason we can claim any small victory in the continued publication of our Newsletter and the lasting value of the content provided is due to Bob's forthright determination to insure that we, as a society, not only persist and endure, but progress and improve. Thank-you, Bob, for all you have done for us. And NOW maybe you will have time to become a collector again, which I would appreciate, because I KNOW you have stuff I need!

Your Friend – Monte C. Dean.

FREE Rare Sales Tax Token!!!

From Monte C. Dean (R-384)

Above is a brand new never before reported FIBRE sales tax token from the Cessna Cafeteria in Wichita, Kansas, issued in late 1942 to mid-1943. It is 19.7 mm, light tan fiber, reading: OBV: GOOD FOR / 26c / IN TRADE //, REV: CESSNA AIRCRAFT COMPANY / CAFETERIA / TAX INCLUDED //. It is the ONLY private issue (or provisional) fiber token we have ever discovered issued by anyone for any state. Please note that the previous dates for the KS L3 to L5 were listed as 1937, however, we are fairly certain given the history of that plant that the actual dates of issue for those pieces was 1941-42. During that time that Cessna plant was devoted strictly to Department of Defense (War Department) manufacturing contracts, nearly doubled its work force, and switched to a three shift 24 hour rotation schedule. Given that we know the dates when other state issues needed to switch over to fiber tokens, almost all by 1943 (and then fiber became a wartime need near the end of that year), it is highly likely that this private Cessna Cafeteria issue also changed from metal to fiber composition at that time.

Do YOU want to own this neat Sales Tax Token for FREE?

In order to help our new editor, Mike Strub, obtain a few articles in hand for the next few issues of the Newsletter I will be giving this token away free to one of the authors who submits an article to Mike with the following stipulations:

1. The article must be a least one page in length, or greater.
2. It must have some connection to sales tax tokens, scrip, stamps, or related memorabilia.
3. It must be sent to Mike no later than February 28, 2013 at his email address of promethium@aol.com, or his address of: Mike Strub, 3630 Brookdale Lane, Waterford, MI 48328-3516

Every article sent to Mike will result in that authors name being placed in a bowl for selection (by my Grand Daughter) on March 3rd, 2013. If an author submits more than one article, they will have their name entered for each article they provide. BOARD MEMBERS ARE ELIGIBLE (except me). Usually Board Members are excluded from winning any awards (i.e. annual best article award), but in this case, since I'm the one giving away the item, Board Members will be eligible, too.

A Few Suggested Ideas for Articles

Tell us about YOU. What you collect (including non-STT items), how you started collecting STT's, what you like most about STT collecting, what you like least, where you have the best luck finding new items, what STT item you would most like to find. Simply supply a brief autobiography that includes your interest in STT's. A photo of you would also be appreciated, but not essential (Mike's good idea).

What is your FAVORITE token? Pictures appreciated, where you found it, how you obtained it, why it is your favorite piece. What is the most annoying problem involved with collecting sales tax tokens and how you have tried to overcome that difficulty.

How you display your collection. Details on where you purchase supplies, what you have found to work best, what hasn't worked well, and when do you find time to update your collection display. Or shock us all and answer a question about something we have all been waiting to learn the answer to!

Friday

By Robert Frye (L-521)

It was a Friday much like any other from the long hot summer here in the Midwest. However on this day it was raining for the first time in what seemed like an eternity. I had asked for the day off from work well before I knew it would be raining. Why would it rain? It hadn't rained most of the summer, so why shouldn't I expect to be able to accomplish much of the yard work that needed to be done? Well, there was no sense in complaining about my choice of days off, there were always errands to be run, even if I could not work outside.

I was trying to get some things done before the cold weather showed up for another winter. On my list I had an errand that took me out of town headed north. While driving north I passed a familiar exit, I thought many times before that I really should stop in and have a look through that antique mall. I had not been there in quite some time and always felt guilty that I never seemed to think about looking through antique malls unless I was traveling out of state.

As I returned from my errand the rain began to come down even harder and the day had faded into late afternoon, I knew that the antique mall closed at 6 pm sharp and I wanted to make sure I had time to stop and get some quality browsing done, but there were so many things not yet done at home. I had always made those same excuses before. Life is busy, most of the time it seems too busy, but today I was going to do something different, something for myself and just myself.

Before I knew it my left hand swooped down and clicked the turn signal to exit from the highway. You just can't fight what the mind wants. It had been so long since I had been to that mall and frankly it had been a long hot summer and I was ready to immerse myself in a hobby that I had been neglecting for far too long. My sole goal for this visit was for the thrill of the hunt for sales tax tokens. Although we all know being a collector means that just about anything is fair game if the price is right and the lure is too strong. Usually I come home with just about everything but a sales tax token while on my search for the holy-grail.

This was not a large mall, but it was not too small either, most of the items are in lighted display cases and the prices are high to help those renters pay their expenses. There were standard booths as well, probably almost 200 booths in all. I have developed a well-honed set of search skills when it comes to the organized chaos of the antique mall. I can cover lots of ground in a fairly short time. I have had many adventures in the past where I found no sales tax tokens at all, but not usually in the state of Missouri.

When cruising the aisles of an antique store in Missouri it seems nearly impossible to escape from those ridiculously plentiful red and green plastic sales tax tokens. Somehow the question always arises as to their rarity; we all have had to choke back a snort when we try to respond politely. The best response is to simply state that most sales tax tokens are not collected for value because they are plentiful. State issued token sets are easy to assemble in nice condition for pennies on the dollar when compared to almost any other numismatic endeavor.

I personally have nearly 10 gallons of ice cream tins full of Missouri plastic sales tax tokens, mostly unsorted. I never really found the need to sift through them; the risk of going blind trying to assemble a set always seemed to be prohibitive. Monte can probably agree that hysterical plastic color blindness is a legitimate medical condition. I built several sets over the years, finding that one particular token was very rare indeed, but at the end of the day other than the generic red, green and gray there was no need to delve into the sub-varieties to the extent that the M&D broke them down as individual types. I rather doubt that most of us could quickly distinguish between red-orange or orange-red looking at a single token. Side by side comparisons are the only way with reasonable certainty to establish colors and most of us don't have a need, nor desire to own 10 gallons of plastic tokens to accomplish this feat.

Back to the matters at hand, while perusing the aisles of the antique mall I came across one of my favorite display machines. These little jewels have multiple long plastic trays on a chain driven gear system. Clicking a button activates a motor that that rolls the trays by the display glass on top of the cabinet one tray at a time. I don't think I have ever counted the number of trays but I am sure there are several dozen per cabinet. As I looked through all of the items featured in each tray my eyes scanned them quickly. This vendor had the presence of mind to sort items by type; I definitely don't need buttons, knives, thimbles or shot glasses. Then comes the good stuff, coins, ration buttons and tokens, finally the tokens. There is the usual assortment of red and blue ration points, the Shell president tokens and various transportation tokens, but no sales tax tokens.

Time to move on, I continue my journey through all of the display cases, there are cases with tokens and cases with coins, but nothing but a few red and green plastic Missouri tokens. That was the good news; the bad news was that they wanted $3.00 per token! If only I could sell mine for that amount, perhaps retirement is within reach? Sadly I find many items for sale that I still use every day in my house. When an item becomes collectible I suppose it's still vogue to use it every day. I do believe that once it becomes a "regular" in the antique store it's probably time to retire its use, or risk falling into the category of "old age". Of course my children always think of me as an antique. Let's face it many of those old tools and kitchen utensils are still quite useful, why would I retire them?

As I nervously glanced at my watch I realized that my time to browse was coming to an end and I would have to pick up the pace if I hoped to make it through the mall before closing time. As I rounded the corner my eyes bounced across another one of my favorite chain driven display cases. I could not help the feelings of unbridled hope that I would find the mother lode contained within its plastic trays. I lean on the little metal button that makes the motor whir to life and peer into the viewing window, nearly fogging the glass I was so close. More buttons, pipes, eyeglasses, toy soldiers, casino chips and sales tax tokens. Wait! Did I just say sales tax tokens? I believe I did, and they are my favorite type of sales tax tokens too. They were Missouri Milk cap tokens, with a few others in a small stapled plastic bag. Oh, I almost forgot, for some reason there was a nickel in the bag, not an old nickel necessarily, but a standard issue 1940 Jefferson Nickel. Perhaps that was the bait to entice the buyer to spend big dollars to purchase this treasure trove.

All I could see was the obverse of the Milk Bottle Caps, they were definitely one mill blue tokens and they were certainly circulated but I am not quite certain they are the large blank reverse or the smaller pre-printed reverse. I can see the price tag on the baggie and it is $7.00. While this seems to be a bit exorbitant for what are probably only 5 to 7 tokens, sometimes it's just not about the money. I am intrigued none the less.

The chance to get an undiscovered counter stamp is almost too much to stand. I do, however, love the hand written counter stamps as well; it's funny to see what folks wrote on them at the time, would it be political or just a note about their next grocery purchase. I can't say that I have found a Missouri Milk Cap token that was turned into a love token yet, that would be something, wouldn't it? I would say that it might not be much of a statement for the relationship, but I would love to see some artistry. Enough babbling I guess staring at it through the glass is not going to get me any closer to seeing what treasures await.

I head back to the main counter with the booth number and cabinet letter in my head as I eagerly await my prize. The personable and chatty manager of the establishment grabs a ring of keys that would have made a dungeon master blush and she heads down the aisle towards my pot of gold. She opens the cabinet and I draw in a sharp breath in while I my mind raced with the thoughts of what was to come. I excitedly poke my finger on the glass pointing out which treasure is to be mine.

She hands me the baggie and I turn it over… they ARE Missouri S-1 blank reverse one mill tokens! I don't see any stamp or writing, but I can only see one of the tokens. Now I asked her if I could open the bag to inspect the entire contents. She replied, "of course you may open it." I eagerly pull apart the stapled seal and slide the contents out into my hand and this is what I found.

Missouri S1 in AU condition R-1, Missouri S1a in fine condition with a crease R-5, Missouri S9 in XF condition with corrosion spots R-1, Kansas S1 in Fine condition with heavy oxidization R-1, Kansas S3 in BU condition R-1, Colorado S1 in Very Fine condition R-1, Oh, and the 1940 Jefferson nickel in Very Fine condition with heavy green verdigris corrosion.

It may be a little dirty but I have found a token that I have only had about 12 times in almost 15 years of dealing in sales tax tokens. They are more difficult to find than one might imagine. I know that I have owned and inspected more of these tokens than anyone except for probably George Magee, Jr. or perhaps Emil DiBella, so I know I am in good company when I say that these are much less prevalent than one might think.

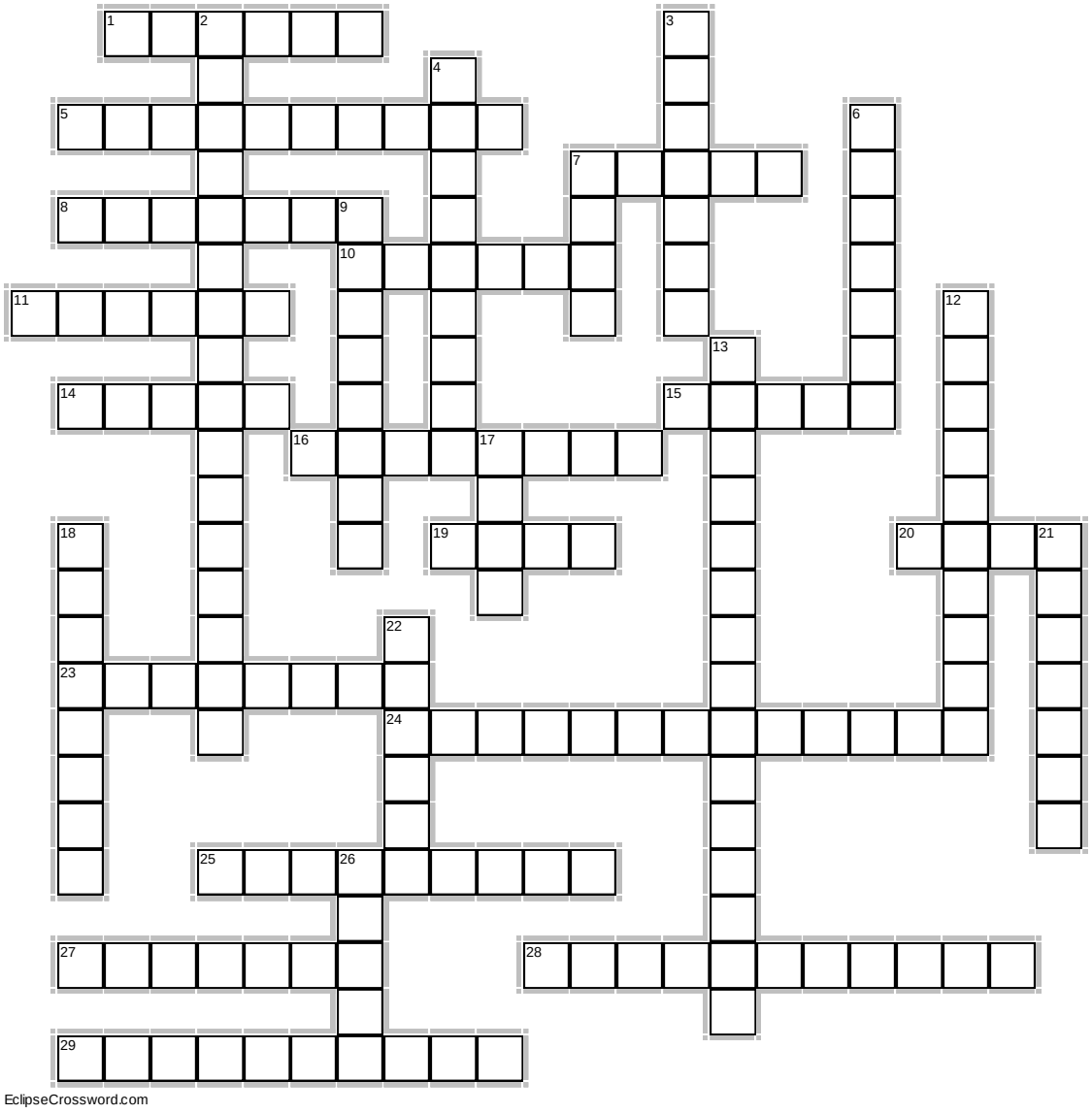
Oddly, this is the second time that I have found one of these tokens in a small baggie in an antique mall in Missouri. I am not sure what that says about small baggies of milk bottle cap tokens in Missouri, but it might be worth a trip if you happen to be in the state. However I might caution that per my exploits there are certain stores in Sedalia and Platte City that may not bear much fruit during your search.

While this was not an earth shattering find it renews my zeal for collecting, I did make that $7.00 purchase that day and I have the token sitting right beside my desk to remind me why I started collecting in the first place. The thrill of the hunt, I have made many trades, I have made many purchases, but there is still nothing like the successful hunt, even if those successes are many years apart.

I know what I am doing on my next rainy Friday off, how about you?

ATTS Newsletter Crossword No. 2

By Monte C. Dean (R-384) & Loran Frazier (R-550)



Hints

ACROSS: 7 – Think of Christ in the desert. 15 – The color a good meal becomes. 20 – Corn, my boy, corn. 23 – I still don't like musicals. 27 – Cactus. 28 – An apple is too easy. 29 – The difference between yours and no ones.

DOWN: 6 – …and he wasn't laughing. 7 – A rat from the 1960's. 9 – Salute. 17 – Ain't got no tokens that color. 18 – Where you get high.

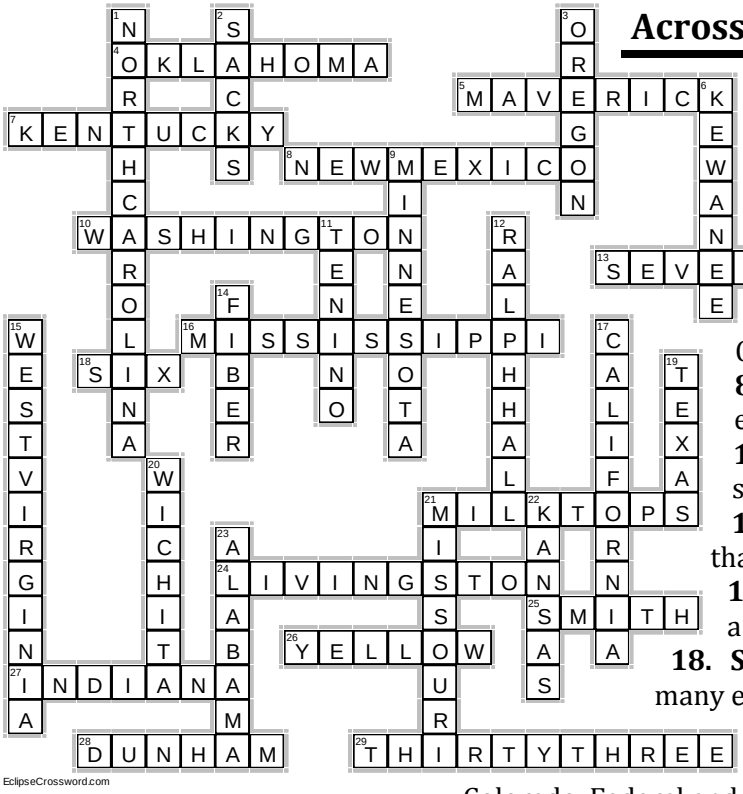
Across

1. What shape were Colorado's first and Illinois's second state issued STT's?
5. Which city's Industrial Reformatory produced tokens for the state of Kansas?
7. The first Illinois sales tax of 3% was in use for how many days before being declared unconstitutional?
8. The "Boise Penny" was issued in Idaho in Feb., 1942, because the city was short of what?
10. Which state has defeated attempts at a sales tax by referendum the most times in U.S. history?
11. California is the only state that produced a pattern sales tax token with what percentage of a cent value?
14. Colorado's first sales tax token was issued in what percentage of a cent denomination?
15. What was the last name of the judge who initially decided that the first 3% Illinois sales tax was unconstitutional?
16. If you paid a dollar for your purchase, plus 3 Rubies for sales tax, which state were you paying in?
19. Illinois was the only state to ever issue a token in the denomination of one and one/___ mills.
20. Senator A. Claire Dewey proposed adoption of the 'Ohio Sales Tax Stamp Plan' to eliminate Chislers in March of 1939 for which state?
23. Which state replaced its fiber STT's with pressboard STT's in November, 1943, because of war time needs?
24. On May 15, 1933, the Emergency Revenue Act of 1933 was approved and ratified by the legislature so that the Governor of which state had no power of approval or veto?
25. A rare double punched center hole error that resembles an arrowhead can occasionally be found on what state's token?
27. Magma, Miami & Phelps Dodge mines all supplied the metal for tokens, produced for which state?
28. On May 1, 1951, the sales tax was hiked from 2 to 3% by Mayor Impellitteri for what city?
29. The first round Illinois state sales tax token had a type of error, because what was in the wrong place?

Down

2. On June 19, 1963 Circuit Court Judge Niblack ruled that the Indiana sales tax was what?
3. On Feb. 20, 1951, Gov. Herman Talmudge signed a General Sales Tax into law for which state?
4. In July of 1935, which President asked for a 1 and 5 mill sales tax token to be approved by congress?
6. What was the last name of the Governor, whose mansion, on March 3, 1932, was swarmed and invaded by more than 100 protesters against the proposed sales tax?
7. In 1937, when Kansas began issuing its first STT's, what was the last name of the Chairman of the State Tax Commission?
9. The attempted 1922 1% Federal Sales Tax was specifically for the _____ Bonus Bill.
12. Which state were you in, if your payment of sales tax was termed "Jimmie's Penny"?
13. The primary reason sales tax was considered in most states was because of the what? (two words)
17. Which state's sales tax tokens were often referred to as "Blood Money"?
18. Which state destroyed old and worn STT's on a regular basis, prior to any redemption period?
21. Which state issued tokens that were commonly called "Bibbies"?
22. Which state was the first to abolish the use of state issued sales tax tokens?
26. On Mar. 19, 1935, Gov. Ross signed a 2% sales tax to go into effect the next day for which state?

Solution to Crossword No. 1 (ATTSN #158)



Across

4. OKLAHOMA—Which state's sales tax tokens did Irv Stalwell use for his promotional stickers? (*souvenir counterstamp*)

5. MAVERICK—The name of a token that cannot be identified with a particular location is called a what?

7. KENTUCKY—Which state had a "Children's Crusade" against sales tax on candy, nuts, and gum?

8. NEWMEXICO—If you are identifying a variety by examining the eagle's head on a token, where is it from?

10. WASHINGTON—Which state produced the first state issued sales tax token?

13. SEVEN—How many states produced plastic tokens that were used in circulation?

16. MISSISSIPPI—Which was the only state to produce a deep blue plastic circulating token?

18. SIX—In the entire 41 year history of the ATTSN, how many editors have there been?

21. MILKTOPS—What type of token is only known to have been produced in these three locations: Colorado, Federal and Missouri? (*two are patterns*)

24. LIVINGSTON—From which town did the most valuable metal provisional issue, produced in Illinois come? (*not including patterns, and Red Bud is not considered a sales tax token*)

25. SMITH—What was the last name of the only State Auditor who became the Governor of that state? (*Missouri*)

26. YELLOW—What color was originally designated for the 5 Mills plastic tokens from Utah?

27. INDIANA—In which state was an anti-sales tax token produced against the "Tax Twins"?

28. DUNHAM—What is the last name of the man who produced and distributed One Mill tokens at the 1933 Worlds Fair?

29. THIRTYTHREE—In what year did the most states initially adopt the sales tax for the first time? (*last two numbers*)

Down

1. NORTHCAROLINA—The only known "French's Variety Store" scrip came from which state?

2. SACKS—The very first Washington aluminum tokens were shipped in what?

3. OREGON—Which state has the most pinbacks listed in the M&D?

6. KEWANEE—What Illinois town is given credit for the first provisional metal sales tax token issue?

9. MINNESOTA—In which state was an anti-sales tax item known as the "Lavender Penny" produced?

11. TENINO—If you are examining a square wooden sales tax token, where is it most likely from?

12. RALPHHALL—What is the first and last name of the politician in Texas who produced anti-sales tax encased cents?

14. FIBER—Which type of state issued token was produced last in New Mexico?

15. WESTVIRGINIA—The only known "Silver's Stores" scrip came from which state?

17. CALIFORNIA—Which state was the location of the merchant who produced the Leighton Daily Lunch scrip?

19. TEXAS—Jake Johnson produced a political anti-sales tax token in 1960 within which state?

20. WICHITA—What city were the Cessna Cafeteria sales tax tokens used in? (*"tax included"*)

21. MISSOURI—Which is the only state that produced a pattern with a person's name on it?

22. KANSAS—Which state had the shortest period of use for sales tax tokens? (*excluding stamps and scrip*)

23. ALABAMA—Which state produced a light sky blue fiber that is the most difficult token to identify?

Sales Tax Tokens Online

By Ralph Harnishfeger R-464 rharnish@lhup.edu

The last 6 months saw a large number of groups of tokens listed but relatively few individual rare items. This listing generally starts in July but the latter part of June was not completely covered in the last listing so a few items from June were also included in this list.

899373 D
OHIO SALES TAX
ONE DOLLAR
OFFICIAL PREPAID TAX CARD
GOOD ONLY IN STORES OPERATED BY THIS VENDOR
THE CITY ICE & FUEL CO.
OHIO
LICENSE NO. 1810515
DATE ISSUED: MAY 8 - 1935
5034
ONE DOLLAR
NOT TRANSFERABLE
$1.00 MERCHANDISE PREPAID TAX CARD $1.00
(Good only in store(s) operated by this Vendor)
GOOD AT ALL
DAIRIETTE STORES
GREATER CLEVELAND
License or Chain Store Permit
No. 1824933
Permit No. 205
"OHIO RETAIL SALES TAX HAS BEEN COLLECTED UPON THE SALE OF $1.00 WORTH OF MERCHANDISE AS EVIDENCED BY 3-CENT PREPAID TAX RECEIPT AFFIXED HERETO." On reverse side of this card.)
(See regulations on back)
REVENUES FROM THE OHIO SALES TAX DURING 1936
WILL BE USED AS FOLLOWS:-
SCHOOLS $24,748,500 45.00%
LOCAL GOVERNMENT 16,499,000 30.00%
POOR RELIEF 10,000,000 18.18%
VENDORS' AND TREASURERS' DISCOUNTS 1,925,000 3.50%
ADMINISTRATION 1,827,500 3.32%
ESTIMATED COLLECTION 55,000,000 100.00%
STATE OF OHIO VENDOR'S 3 CENTS RECEIPT
PREPAID SALES TAX
3 CENTS 3 CENTS
CONSUMERS RECEIPT
The Vendor must, in the presence of the Consumer, indicate the amount of the taxable sale by punching the exact amount of every sale in every instance at the time the transaction is made. It is a violation of the Sales Tax Regulations for any Consumer to use this card, excepting the one to whom it was originally sold. This card must be surrendered by the Purchaser and retained by the Vendor

Two rare Ohio prepaid tax cards that closed on August 22 at 256.61.

A tax token collection of 600 plus pieces from many different states closed at $90.00 with 15 bids on October 1.

A Kiwanis club of Wyoming IL metal provisional closed at $77.00 on November 11th with 12 bids.

A Casey, IL metal provisional closed at $69.99 on September 18th to the highest of 12 bids.

A large lot of 490 tax tokens closed on November 12th at $67.00 with 8 bids.

The M & D history and catalog closed at $60.49 with the buy it now option on December 13th. The same book sold via buy it now for $50.00 on November 9th. Two additional lots with the same book failed to attract any bids at $43.00 and $47.99 and closed on December 1st.

A lot described by weight, 2 pounds and 8 ounces, of tax tokens attracted 12 bids and closed at $47.00 on September 18th.

A lot described as “huge” with 74 total tax tokens had 2 bids and sold for $45.00 on October 18th.

A group of sales tax tokens from different states, some in 2x2’s closed July 12th at $41.00 with 8 bids.

500 red and green MO tokens had 6 bids and sold on November 11th for $22.36.

Utah tax tokens in a storage/collection box did not receive a bid and closed on July 14th. I normally do not list unsold items but the storage box was very interesting on this item. This item was unsold again with a July 21st. close.

13 WA tax tokens closed via best offer at $9.54 on October 16th

An IL metal provisional group of 21 tokens with 12 different had 11 bids and closed at $36.70 on November 24th. This lot had the added incentive of free shipping.

Over 700 MO sales tax tokens found 2 bids and sold for $36.00 on November 8th.

A group of 10 IL metal provisional sold on September 23rd for $33.75 with 3 bids. Three tokens listed were Monmouth, Kankakee and Tazewell County.

13 OH sales tax receipts with values 30 cents to $1.50, sold for $32.85 on December 12 with 7 bids.

A full roll of OK tax tokens attracted a healthy 18 bids and sold for $28.57 on November 22nd.

A lot with an interesting description "Two Dunham one mill tokens, a world's fair souvenir 1933 and a 1919 sales tax token" closed on December 8th at $30.99 with 3 bids.

A “huge” lot of MO tax tokens sold on October 19th for less than its $49.99 price via “or best offer”. The final price was not given but was somewhere in the $30 range from its placement in the list of tokens sold arranged by price received.

A lot of 35 tax tokens from 11 states attracted 8 bids and closed at $24.50 on June 11th.

160 AZ tax tokens, both 1 and 5 mill, had 7 bids and sold for $24.50 on October 7th.

17 vintage tax tokens from many states closed on October 29th for $24.00 using buy it now.

30 tax tokens from AL,, CO and LA and others had one bid and sold on November 16th for $22.50.

Two common MO Milk Bottle Cap tokens, one of each color had 7 bids and sold on July 12 for $21.57.

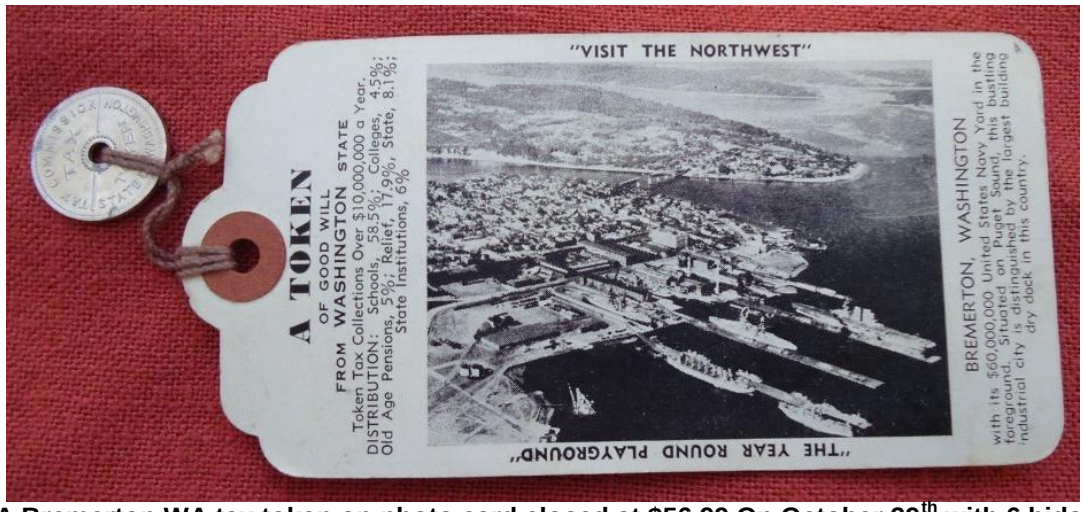
109 MO plastic tokens sold for $20.00 to a single bid which closed November 28th.

A lot of 115 tax tokens, all appeared common, from 5 states had one bid at $19.95 closing on July 29th.

A lot of 95 tax tokens, from many states, had 1 bid and sold for $19.95 on October 7th.

A lot of just 32 different tax tokens but from 11 states had 11 bids and sold for $19.50 on December 7th.

A Schimmel booklet had 11 bids and sold for $17.50 on November 12th.


A TOKEN
OF GOOD WILL
FROM WASHINGTON STATE
Token Tax Collections Over $10,000,000 a Year.
DISTRIBUTION: Schools, 58.5%; Colleges, 4.5%;
Old Age Pensions, 5%; Relief, 17.9%; State, 8.1%;
State Institutions, 6%
"VISIT THE NORTHWEST"
BREMERTON, WASHINGTON
with its $60,000,000 United States Navy Yard in the foreground. Situated on Puget Sound, this bustling industrial city is distinguished by the largest building dry dock in this country.
"THE YEAR ROUND PLAYGROUND"

A Bremerton WA tax token on photo card closed at $56.99 On October 29th with 6 bids.

100 MO plastic 1 mill tokens closed on July 23 with one bid at $17.50. Another near identical lot but called “mills” closed on December 5th with one bid at $17.50.

Seven different R2 IL metal provisional tokens had 6 bids and sold for $17.16 on June 24th.

Tax tokens with a 3 slot metal holder made in Japan closed on October 10th using buy it now for $15.99.

48 tax tokens from 6 states had 6 bids and sold on June 30th for $15.50.

Lot of 500 MO red and green plastic tokens sold for $15.50 with 7 bids on November 21st.

25 MO Milk Cap tokens described as paper tokens, 5 mills, closed November 19th with 5 bids at $15.25.

36 assorted tax tokens had 1 bid and sold for $15.00 on October 20th.

37 vintage old age tax tokens from MS, OH and IL had one bid and closed on October 25th at $14.99.

50 WA tax tokens, all metal, had 7 bids and sold for $14.64 on August 5th.

A lot of 20 tax tokens, picture of several hundred in a pile, had 5 bids and sold on June 13th for $13.53.

15 sales tax tokens; all pictured and called “nice” had 6 bids and closed on July 23rd at $13.50.

Two groups of tax tokens, 40 and 59, closed July 21 and June 16 at $12.10 and $12.00 respectively with 5 and 2 bids. The tokens appeared quite common.

11 different IL metal provisional, all R1’s, had 4 bids and sold on June 24th for $12.00.

16 different lots of groups of tokens sold in mid to late July from $9.99 to $11.50. There was no apparent correlation with number of common tokens and the price paid.
5 different IL metal provisional sold on July 21st for $11.45 with 7 bids.

44 misc. tax tokens had 1 bid and closed on September 18th at $10.95.

75 tax tokens with 25 different from 11 states had 9 bids and sold for $10.50 on September 30th.

12 MO tokens, said to be “must see” sold for $10.00 “best offer” on October 12th.

20 tax tokens, 1 from MS and 19 AL closed December 8th using buy it now at $10.00.

7 different lists of small groups of tax tokens sold for $9.99 from mid-October to mid-November.

1957 Tenino WA wood tax tokens press photo closed at $9.88 with a single bid on October 21st.

Booklet by Schimmel with autograph closed October 29th at $9.00 with 10 bids.

8 common sales tax tokens sold for $8.99 using buy it now on July 26th.

4 different lots each with 30 MO green plastics closed at $7.99 with one bid on July 27th or August 3rd.

Jerry Schimmel’s 1973 booklet on sales tax tokens sold on July 27th for $7.25 with 2 bids.

AL tax tokens made into a set of cufflinks had one bid and sold for $39.99 on December 10th.

Trading Post

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to publish ads relative to space limitations. New ads will receive first priority over continuing ads.

United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, $39.95 (member price) +$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price $49.95 + Postage and Handling.

ATTS Catalog Supplement Pages: There are 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is $16.00 ppd, just black and white for $12.50 ppd or just color sheets for $4.50 ppd. The same supplements are available on CD for $8.00 ppd, including color and black and white in Adobe format. Please contact the Editor.

Available for only a very limited time are the few extra copies of the "***ATTS 36 Years of Collecting***" CD. This CD contains an Adobe pdf copy of each of the club newsletters from #1 through #135 all on one CD. Requests will be honored only by postal mail in the order they are received until they are gone. The cost is only $15.00, this includes shipping. All funds go to the ATTS treasury for use in future projects. Each member is entitled to one CD. Print your name, membership number and mailing address on your correspondence. Mail to: ATTS – 36 Years of Collecting, P.O. Box 14514, Lenexa, KS 66285.

Looking for a nice example of an Oklahoma S-7. Contact Jim Calvert at 569 Diego Rivera Lane, Arroyo Grande, CA 93420 or jnlcalvert@gmail.com

For Trade or Sale: I have several Ladd, Illinois tokens if anyone is missing this in their collection or feel like they need an extra one. I would prefer to trade, but money is fine, too. I'd also be interested in meeting any members who live nearby in CO or WY. Drop me a line @ Loran Frazier / PO Box 600 / Golden, CO / 80402 or loranfrazier@yahoo.com

Casino Chips Wanted – Check your top drawer, jewelry box, etc. Buying one chip or whole collections. Please contact Peter Volburg, P.O. Box 3037, Farmingdale, NY 11735 or qualpete@aol.com

Kentucky anti-tax button wanted. The one depicting a boy and a girl (M&D #KY-M2). Have many sales tax tokens to offer in trade or will buy. Michael Florer, 1805 Biglerville Road, Gettysburg, PA 17325-8030 or mrflorer@comcast.net

War tax tokens wanted. Looking for all varieties of war tax tokens inscribed "SODA CHECK." Also interested in anything else related to the federal tax on soft drinks and ice cream during the World War I era. Willing to trade items from my 25-year collection of sales tax tokens. Michael Florer, 1805 Biglerville Road, Gettysburg, PA 17325-830 or mrflorer@comcast.net

Token For Sale: Payne Bus Service from Muncie In. #600e $1.00 ppd. Leo Schiltz, 196 Crestview Lane, Dyer In, 46311.

For Sale: Canada / Meat / Viande / Ration - Blue Fibre Canadian Ration token. Obverse and Reverse are the same. It measures about 22mm with a 5mm center hole. $1.00 + SASE. Steven Kawalec P.O. Box 4281, Clifton, NJ 07012 Owlprowler@aol.com

ATTS General Information

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

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Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are $12 (U.S. addresses only), $12 (U.S.) for Canadian addresses and $15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are $160 (U.S. addresses only), $180 (U.S.) for Canadian addresses and $300 (U.S.) for U.K. and Europe. The membership calendar year begins in January.

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